IN THE CLAIMS

Listing of Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A loudspeaker diaphragm comprising a base layer having a woven fabric of a plurality of polyethylene naphthalate fibers and impregnated with a thermosetting resin, wherein each of the plurality of polyethylene naphthalate fibers is an untwisted fiber, and wherein the loudspeaker diaphragm exhibits an internal loss of 0.40 or more.

2. (Original) A loudspeaker diaphragm according to claim 1, wherein the thermosetting resin is an unsaturated polyester resin or a melamine resin.

3. (Cancelled)

- 4. (Previously Amended) A loudspeaker diaphragm according to claim 1, wherein at least part of at least one of the plurality of polyethylene naphthalate fibers is coated with a second thermosetting resin.
- 5. (Original) A loudspeaker diaphragm according to claim 4, wherein the thermosetting resin is an unsaturated polyester resin and the second thermosetting resin is an epoxy resin or a melamine resin.
 - 6. (Previously Presented) A loudspeaker diaphragm according to Page 2 of 13

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claim 1, wherein a fiber/resin ratio in the base layer is in the range of 60/40 to 80/20 by

weight.

7. (Original) A loudspeaker diaphragm according to claim 1, further

comprising a thermoplastic resin layer.

8. (Original) A loudspeaker diaphragm according to claim 7, wherein

the thermoplastic resin layer contains at least one selected from the group consisting of nylon,

polyester, polyolefin, polystyrene, polyvinyl chloride, polyurethane, polysulfone, polyether

ketone, polyether ether ketone, polyacetal, polyalylate, polyamide, polyamide,

polycarbonate, modified polyphenylene ether, polyphenylene sulfide, polyacrylate,

polymethyl methacrylate, polyether imide, polyether sulfone, polytetrafluoroethylene, a

liquid crystal polymer and a thermoplastic elastomer.

9. (Original) A loudspeaker diaphragm according to claim 1, further

comprising a thermoplastic elastomer layer.

10. (Original) A loudspeaker diaphragm according to claim 9, wherein

the thermoplastic elastomer layer contains at least one selected from the group consisting of a

polyester elastomer, a polyurethane elastomer and a polyolefin elastomer.

11. (Original) A loudspeaker diaphragm according to claim 7, wherein

the thermoplastic resin layer has a finely foamed structure.

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12. (Original) A loudspeaker diaphragm according to claim 11, wherein an average diameter of a cell in the finely foamed structure is 10 to 60 Φ m.

13. (Original) A loudspeaker diaphragm according to claim 1, wherein

the base layer comprises a woven fabric of cotton or an unwoven fabric of a liquid crystal

polymer.

14. (Currently Amended) A loudspeaker comprising a loudspeaker

diaphragm having a base layer that has a woven fabric of a plurality of polyethylene

naphthalate fibers and impregnated with a thermosetting resin, wherein each of the plurality

of polyethylene naphthalate fibers is an untwisted fiber, and wherein the loudspeaker

diaphragm exhibits an internal loss of 0.40 or more.

15. (Currently Amended) A method for manufacturing a loudspeaker

diaphragm comprising the steps of:

impregnating a woven fabric of a plurality of polyethylene naphthalate fibers

with a thermosetting resin and curing the thermosetting resin, so as to form a base layer;

adding inactive gas in a supercritical state to a molten thermoplastic resin and

extruding the mixture of the thermoplastic resin and the inactive gas at prescribed

temperature and pressure, so as to form a thermoplastic resin layer; and

laminating the base layer and the thermoplastic resin layer;

wherein each of the plurality of polyethylene naphthalate fibers is an

untwisted fiber, and wherein the loudspeaker diaphragm exhibits an internal loss of 0.40 or

more.

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16. (Original) A method according to claim 15, wherein the inactive

gas is selected from the group consisting of nitrogen, carbon dioxide, argon, neon, helium,

oxygen and mixed gas thereof.

17. (Currently Amended) A loudspeaker diaphragm comprising a base

layer as the outermost layer, a thermoplastic resin layer and a thermoplastic elastomer layer,

wherein the base layer has a woven fabric of a plurality of polyethylene naphthalate fibers

and impregnated with a thermosetting resin, wherein each of the plurality of polyethylene

naphthalate fibers is an untwisted fiber, and wherein the loudspeaker diaphragm exhibits an

internal loss of 0.40 or more.

18. (Original) A loudspeaker diaphragm according to claim 17,

wherein the thermoplastic resin layer is an intermediate layer composed of a film and the

thermoplastic elastomer layer is the innermost layer composed of a woven fabric or an

unwoven fabric.

19. (Original) A loudspeaker diaphragm according to claim 18,

wherein a thermoplastic elastomer constituting the thermoplastic elastomer layer has a

melting point higher than that of a thermoplastic resin constituting the thermoplastic resin

layer.

20. (Previously Amended) A loudspeaker diaphragm according to

claim 1, wherein each of the plurality of polyethylene naphthalate fibers is a mono-filament.

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21. (NEW) A loudspeaker diaphragm comprising a base layer

having a woven fabric of a plurality of polyethylene naphthalate fibers and impregnated with

a thermosetting resin, wherein each of the plurality of polyethylene naphthalate fibers is an

untwisted fiber, and wherein the fineness of the polyethylene naphthalate fibers is from 800

to 1,200 denier.

22. (NEW) A loudspeaker diaphragm comprising a base layer

having a woven fabric of a plurality of polyethylene naphthalate fibers and impregnated with

a thermosetting resin, wherein each of the plurality of polyethylene naphthalate fibers is an

untwisted fiber, and wherein a laminated structure having a woven fabric layer and a resin

layer is substantially formed in the base layer.